

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Steven & Jennifer McKinney
DOCKET NO.: 05-02243.001-R-1
PARCEL NO.: 21-2-19-25-11-202-004

The parties of record before the Property Tax Appeal Board are Steven & Jennifer McKinney, the appellants; and the Madison County Board of Review.

The subject property consists of a 73 year-old, one-story style masonry and frame dwelling that contains 1,198 square feet of living area. Features of the home include central air-conditioning, a 672 square foot garage and a partial unfinished basement.

The appellants submitted evidence to the Property Tax Appeal Board claiming unequal treatment in the assessment process regarding the subject's improvements as the basis of the appeal. In support of this argument, the appellants submitted property record cards and a grid analysis of three comparable properties located within two blocks of the subject. The comparables consist of one-story frame dwellings that range in age from 65 to 75 years and range in size from 1,049 to 1,232 square feet of living area. Features of the comparables include central air-conditioning, garages that contain from 308 to 552 square feet of building area and full or partial unfinished basements. These properties have improvement assessments ranging from \$9,180 to \$10,430 or from \$8.13 to \$9.94 per square foot of living area. The subject has an improvement assessment of \$10,460 or \$8.73 per square foot of living area. Based on this evidence, the appellants requested the subject's total assessment be reduced to \$11,360 and its improvement assessment be reduced to \$9,970 or \$8.32 per square foot.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$12,050 was disclosed. In support of the subject's improvement assessment,

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the Madison County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	1,590
IMPR.:	\$	10,460
TOTAL:	\$	12,050

Subject only to the State multiplier as applicable.

the board of review submitted property record cards and a grid analysis of three comparable properties, one of which is located on the subject's street. The comparables consist of one-story style brick or frame dwellings that range in age from 55 to 83 years and range in size from 862 to 1,096 square feet of living area. Features of the comparables include central air-conditioning and partial unfinished basements. One comparable has a 308 square foot garage and one has a 264 square foot shed. These properties have improvement assessments ranging from \$8,730 to \$10,600 or from \$9.67 to \$10.91 per square foot of living area. Based on this evidence the board of review requested the subject's total assessment be confirmed.

In rebuttal, the appellants submitted a letter in which they claimed the board of review's comparable 1 had a senior homestead exemption, comparable 2 had been rehabilitated and comparable 3 was "in a nicer neighborhood and must of had some rehabbed (sic) done to it. . ." The appellants submitted no evidence to support these claims, nor did they explain what effects these factors may have had on the comparables' assessments.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Property Tax Appeal Board further finds that a reduction in the subject's assessment is not warranted. The appellants' argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellants have not overcome this burden.

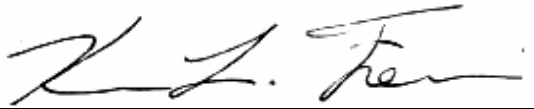
The Board finds the parties submitted six comparables for its consideration. The Board gave less weight to the board of review's comparable 2 because it was significantly smaller in living area when compared to the subject and the board of review's comparable 3 because it was 18 years newer than the subject. The Board finds four comparables were similar to the subject in design, age, size and most features. These properties had improvement assessments ranging from \$8.13 to \$9.94 per square foot of living area. The subject's improvement assessment of \$8.73 per square foot of living area falls within this range and is within the range of the appellants' own comparables. The Board gave no weight to the appellants' unsupported rebuttal evidence. The Board thus finds the evidence in the record supports the subject's assessment.

In conclusion, the Board finds the appellants failed to establish unequal treatment in the assessment process by clear and convincing evidence and the subject property's assessment as established by the board of review is correct.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member

Member

Member

DISSENTING:

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: February 29, 2008



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.